

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re:	:	Chapter 11
	:	
DeVal Corporation,	:	Case No. 16-17922-AMC
	:	
Debtor.	:	
	:	

STATEMENT OF ISSUES TO BE PRESENTED ON APPEAL

Appellant, Parts Life, Inc. states the following issues to be presented on appeal:

1. Whether the Bankruptcy Court erred in determining that PDI DeVal Acquisition, LLC ("PDI") is entitled to an administrative expense claim pursuant to 11 U.S.C. § 503(b)(3)(D) and 503(b)(4) for expenses and legal fees incurred in connection with its participation in the bankruptcy case.
2. Whether the Bankruptcy Court erred in determining that PDI's actions prevented Debtor from becoming administratively insolvent, accelerated the sale process, and preserved the value of the estate for creditors.
3. Whether the Bankruptcy Court erred in determining (a) that PDI introduced evidence sufficient to rebut the presumption that it acted in its own self-interest, and (b) that PDI's actions were primarily designed to benefit all creditors in the case and not its own self-interest.
4. Whether the Bankruptcy Court misconstrued and misapplied 11 U.S.C. § 503(b)(3)(D) and 503(b)(4) and Third Circuit precedent interpreting the statute, including Lebron v. Mechem Fin. Inc., 27 F.3d 937 (3d Cir. 1994), in finding that PDI made a substantial contribution to the bankruptcy case and is entitled to an administrative expense claim for expenses and legal fees incurred in connection with its activities in the case.

5. Whether the Bankruptcy Court erred in determining that the administrative expense claim allowed to PDI for expenses and legal fees were actual and necessary to the full extent allowed.

Appellant reserves the right to assert arguments preserved in the record on appeal.

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Dated: December 11, 2018

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